IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 17TH AUGUST 2006 / 26TH SRAVANA 1928

ST.Rev..No. 340 of 2003()

TA.249/1999 of S.T.A.TRIBUNAL,ADDL.BENCH,KZD.
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PETITIONER/ASSESSEE

M/S.APSARA APPARELS, DIPLOMAT BUILDING,
RAILWAY STATION ROAD, KOZHIKODE REP.BY ITS
MANAGING PARTNER S.MUHAMMED HARIS.

BY ADV. SRI.T.M.SREEDHARAN
SRI.A.V.MURALEEDHARAN (CLT)

RESPONDENTS: REVENUE.

STATE OF KERALA, REP. BY THE
CHIEF SECRETARY TO GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. V.V. ASOKAN.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 17/08/2006,THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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substantial balance liability. Recovery is delayed on account of stay granted by this court. Therefore we feel that the petitioner can be granted some reduction in interest provided petitioner clears the arrears within a reasonable time.

While S.T.Rev.Case is dismissed, we direct the officer to reduce the interest to 1% per month for all periods including period of stay granted by this court provided the arrears are cleared within three weeks from the date of receipt of a copy of this judgment.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.